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NAVAJO COUNTY BOARD OF SUPERVISORS

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EDWARD J. KOURY
County Manager

JUDY JONES
Clerk of the Board

RESOLUTION NO. 82-97

RESOLUTION OF ADOPTION NUNC PRO TUNC BY THE NAVAJO COUNTY BOARD OF SUPERVISORS SITTING AS BOARD OF EQUALIZATION, OF PROPERTY TAX VALUATIONS

WHEREAS, A.R.S. § 42-241(A) requires the Board of Supervisors to serve as the Board of Equalization and to decide appeals concerning the valuation of real property for tax purposes; and

WHEREAS, A.R.S. § 42-241(B) provides that the Board of Supervisors may appoint a Hearing Officer to hear such appeals and to recommend appropriate action by the Board of Equalization; and

WHEREAS, A.R.S. § 42-241(B) further provides that one or more members of the Board of Equalization may serve as the Hearing Officer; and

WHEREAS, by appropriate action of the Board of Supervisors, the full Board of Equalization has been appointed to serve as the Hearing Officer in Navajo County; and

WHEREAS, on April 21, May 5 and May 12, 1997, the Board of Equalization, in its capacity as the Hearing Officer, met to hear and recommend appropriate action in the property tax appeals listed on Exhibit A hereto; and

WHEREAS, following the hearings on April 21, May 5 and May 12, 1997, the Board of Equalization neglected, through a mere oversight, to formally adopt the decisions it had recommended in its capacity as the Hearing Officer; and

WHEREAS, all appellants had been duly notified of the decisions before the oversight was discovered; and

WHEREAS, in light of the fact that the Hearing Officer and the Board of Equalization are identical, the County Attorney has advised that no one's interests will be prejudiced if the Hearing Officer's recommendations are adopted by the Board of Equalization "nunc pro tunc" (now for then),

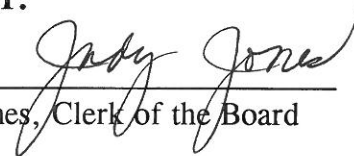
NOW, THEREFORE BE IT RESOLVED by the Board of Supervisors of Navajo County, sitting as the Board of Equalization, that the recommended decisions of the Hearing Officer as rendered on April 21, May 5 and May 12, 1997 in the property tax appeals listed on Exhibit A hereto, are hereby approved and adopted as the decisions of the Board of Equalization, nunc pro tunc.

PASSED AND ADOPTED by the Board of Supervisors of Navajo County the 23rd day of June, 1997.



Jesse Thompson, Chairman
Navajo County Board of Supervisors

ATTEST:



Judy Jones, Clerk of the Board

EXHIBIT A

BOARD OF EQUALIZATION, OF PROPERTY TAX VALUATIONS AS DETERMINED BY THE HEARING OFFICERS

APRIL 21, 1997

Jackie & Melva Kizzar	208-12-015 (Clay Springs)
John & Shirley Beeler	212-22-045 (Lakeside)
Norman Mullen	212-37-094 (Lakeside)
	212-37-095B (Lakeside)
Eugene Letson	208-13-022 (Clay Springs)
Mel & Ruth Lindsey, Trustees	211-75-168 (Pinetop)
Don & Hazel Campbell	211-41-066 (Pinetop)
Gary Cochennour	206-04-027 (Heber/Overgaard)
James & Betty Polston	103-15-203C 105-36-173 103-16-123 103-14-053
	103-14-195 103-17-189 103-28-104 (Winslow)
Associated Services	211-74-074 (Cropper)(Pinetop)
	211-45-293 (Borgesen)(Pinetop)
	211-42-430 (Phillips)(Pinetop)
	211-41-117 (Mabb)(Pinetop)
	211-41-111 (Brooks)(Pinetop)
	206-11-384 (Bunch)(Heber/Overgaard)
	206-11-385 (Bunch)(Heber/Overgaard)

MAY 5, 1997

Knights' Revocable Trust	211-45-258 (Pinetop)
Thomas G. Coffin	211-45-185 (Pinetop)
George & Sarah McQuiston	211-45-203 (Pinetop)
Ron & Darlene Burlison	209-29-004G (Show Low)
Allison Irrevocable Trust	212-32-063 (Pinetop)
Larry Benham	103-23-008A (Winslow)
Gordon Haase	103-10-016 103-10-017 (Winslow)
Duane O. Miller	103-16-290 (Winslow)
Wayne & Carol Beyer	205-34-004E (Clay Springs)

MAY 12, 1997

Neil Wolfe for Bashas	210-08-025A (Show Low)
Neil R. Wolfe for Norwest Bank AZ	103-17-044 (Winslow)
Neil R. Wolfe for Norwest Bank AZ	109-19-362A (Holbrook)
Walter & Christa Beach	211-42-321 (Pinetop)
Pratima Associates	103-14-242A (Winslow)
Frank & Rose Machin Trustee	204-50-019 (Wht Mtn Lake) 206-29-062 (Heber)
Arch & Barbara Kirkwood	210-16-157 (Show Low)
Richard & Wanda Skousen	211-42-256 (Pinetop)
Michael & Jewel Nothum	211-42-266 (Pinetop)
LJ & Suzanne Cox	211-45-141 (Pinetop)
Margaret Struckmeyer Trustee	211-45-152 (Pinetop)
Perkinson Hotels, Inc.	211-71-034 (Pinetop)
Real Estate Tax Services/Maverick Center	212-17-033C (Pinetop)